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IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF ALASKA

UNITED STATES OF AMERICA,)	
)	Civil No. A04-0090 CV (JKS)
Plaintiff,)	
)	
v.)	DECLARATION OF
)	MICHAEL J. WALSH
KURT W. STENEHJEM as Trustee of)	
CREATIVE SOLUTIONS BUSINESS)	
ORGANIZATION, dba PARSONS ART)	
AND SIGN; and BANK UNITED,)	
)	
Defendants.)	
)	
)	

I, Michael J. Walsh, pursuant to the provisions of 28 U.S.C. § 1746 declare that:

1. I am a duly appointed Revenue Officer, employed by the Internal Revenue Service in its Small Business/Self Employed Division, with a post of duty in Anchorage, Alaska. I have been employed with the IRS since 1982.

2. As a Revenue Officer, I have extensive knowledge of the tax collection practices and procedures of the Internal Revenue Service.

3. My duties include the calculation of interest on tax liabilities. I have experience throughout my employment with the IRS in calculating interest on tax liabilities.

4. At the request of Department of Justice attorney Jennifer D. Auchterlonie, and in the course of my duties, I have researched and computed the balance of the tax liability, including penalties and interest, due from Creative Solutions Business Organization, for the tax year ended December 31, 1995 to be \$77,535.68. Attached as Exhibit 1, is a breakdown of the tax, penalties, and interest, as well as a calculation of the accrued penalty and interest to November 17, 2006, for the tax year ended December 31, 1995. For privacy considerations, all but the last 4 digits of the taxpayer's EIN have been redacted.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 17th day of November, 2006.

s/ Michael J. Walsh
MICHAEL J. WALSH
Revenue Officer
Internal Revenue Service

CERTIFICATE OF SERVICE

I hereby certify that on November 17, 2006, a copy of the foregoing DECLARATION
OF MICHAEL J. WALSH was served by regular U.S. mail on the following parties:

Kurt W. Stenehjem, Trustee
Creative Solutions Business Organization
1328 Kinnikinnick Street
Anchorage, AK 99508

s/ Jennifer D. Auchterlonie
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